



1100 VALLEY BROOK AVENUE  
P. O. BOX 790  
LYNDHURST, NEW JERSEY 07071-0790  
(201) 896-4100 / (201) 896-8660 FAX

2 PARAGON WAY      6 WATER STREET, SUITE 401  
FREEHOLD, NJ 07728      NEW YORK, NEW YORK 10004  
(732) 780-5590 / (732) 462-0385 FAX      (212) 546-9255 / (212) 483-0876 FAX

[www.njlegalink.com](http://www.njlegalink.com)

WRITER EMAIL:  
[jscagnelli@njlegalink.com](mailto:jscagnelli@njlegalink.com)

DONALD SCARINCI\*\*  
KENNETH J. HOLLENBECK  
ROBERT E. LEVY\*\*  
VICTOR E. KINON\*  
PATRICK J. MCNAMARA\*  
ANDREW L. INDECK\*  
JOHN M. SCAGNELLI\*  
JOEL R. GLUCKSMAN\*  
JOSEPH A. FERRIERO\*\*  
MATTHEW J. GIACOBBE\*  
JOSEPH M. DONEGAN\*\*  
FRED D. ZEMEL\*  
THEODORE A. SCHWARTZ  
THOMAS J. CAFFERTY  
MARTIN R. PACHMAN  
SHARON L. WEINER\*\*  
MARK K. FOLLENDER  
MITCHELL L. PASCUAL\*\*  
FRANK L. BRUNETTI\*\*

RICHARD M. SALSBERG (1945-2005)

**Of Counsel**  
NOMI IRENE LOWY  
MARC L. POTOLSKY  
MICHAEL R. WASSERMAN\*

**Counsel**  
SANDRA T. AYRES  
MARK S. TABENKIN  
JOHN P. LIBRETTI III\*\*  
SHERI K. SIEGELBAUM  
ROBIN T. MCMAHON  
WILLIAM C. SULLIVAN JR.  
MITCHELL B. JACOBS  
WILLIAM A. BAKER  
SEAN D. DIAS\*  
MARK J. SEMERARO\*  
KATHLEEN J. DEVLIN\*  
MICHAEL A. CIFELLI  
FRANK P. KAPUSINSKI  
WILLIAM T. ROGERS III\*  
CHRISTINE M. VANEK\*  
PARTHENOPY A. BARDIS\*

**Associates**  
JACQUELIN P. GIOIOSO  
NATALIE CIFELLI\*

ALLEN SAFRIN  
ANTHONY P. SEDAS  
THOMAS A. SEGRETO  
BRUCE W. PADULA  
KARA A. KACZYNSKI  
RAMON E. RIVERA  
THOMAS H. PROL\*  
ANTHONY M. ORLANDO  
ADAM S. ABRAMSON  
NINA VIJ  
JOHN P. FAZZIO\*\*  
LAURA M. MILLER  
TRISTAN W. GILLESPIE\*

\* ADMITTED IN MASSACHUSETTS  
\* ADMITTED IN NEW YORK  
\* ADMITTED IN NEW YORK ONLY  
\* ADMITTED IN PENNSYLVANIA  
\* ADMITTED IN U.S. TAX COURT  
\* CERTIFIED CIVIL TRIAL ATTORNEY  
\* CERTIFIED CRIMINAL TRIAL ATTORNEY

PLEASE REPLY TO:  
**LYNDHURST**

WRITER DIRECT DIAL:  
**201-623-1203**

October 4, 2007

**ELECTRONICALLY FILED**

Honorable Gregory M. Sleet  
United States District Judge  
J. Caleb Boggs Federal Building  
844 North King Street, Room 4324  
Lockbox 19  
Wilmington, Delaware 19801

**Re: United States v. M.A. Hanna Plastic Group, Inc.  
Civil Action No. 06-409-GMS  
Our File No. 8689.4000**

Dear Judge Sleet:

Our firm represents defendant M.A. Hanna Plastic Group, Inc. ("M.A. Hanna") in this case. Our firm was advised late Tuesday, October 2, 2007, by M.A. Hanna that they wish to substitute Lila Wynne, Esq. and the firm of Marshall, Dennehey for our firm and Weir Partners as counsel representing them in this case. We sent Ms. Wynne the enclosed October 3, 2007 letter enclosing a Substitution of Attorney and the Substitution will shortly be filed with the Court.

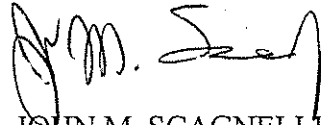
This Court has scheduled a telephone conference in this case for tomorrow, October 5, at 9:30 a.m. We believe that new counsel should represent defendant M.A. Hanna's interests going forward in the case and respectfully request that Your Honor adjourn the telephone conference for a short time to enable the Substitution to be filed and new counsel to participate in the rescheduled conference.

October 4, 2007

Page 2

We would appreciate Your Honor's consideration of this request.

Sincerely,



JOHN M. SCAGNELLI  
For the Firm

JMS:pd  
Enclosure

cc: Kenneth Aaron, Esq. (By Telecopier)(w/encl.)  
Patricia C. Hannigan, Esq. (By Telecopier)(w/encl.)  
Andrew Goldman, Esq. (By Telecopier)(w/encl.)  
Robert W. Whetzel, Esq. (By Telecopier)(w/encl.)  
Michael W. Arrington, Esq. (By Telecopier)(w/encl.)  
Todd A. Coomes, Esq. (By Telecopier)(w/encl.)  
Lila Wynne, Esq. (By Telecopier)(w/encl.)  
Richard Hahn, Esq., PolyOne (By Telecopier)(w/encl.)

**SCARINCI  
& HOLLENBECK, LLC**  
*Attorneys at Law*

1100 VALLEY BROOK AVENUE  
P. O. BOX 790  
LYNDHURST, NEW JERSEY 07071-0790  
(201) 896-4100 / (201) 896-8660 FAX

2 PARAGON WAY  
FREEHOLD, NJ 07728  
(732) 780-5590 / (732) 462-0385 FAX

6 WATER STREET, SUITE 401  
NEW YORK, NEW YORK 10004  
(212) 546-9255 / (212) 483-0876 FAX

[www.njlegalink.com](http://www.njlegalink.com)  
WRITER EMAIL:  
[jscagnelli@njlegalink.com](mailto:jscagnelli@njlegalink.com)

DONALD SCARINCI\*\*  
KENNETH J. HOLLENBECK  
ROBERT E. LEVY\*\*  
VICTOR E. KINON\*  
PATRICK J. MCNAMARA\*  
ANDREW L. INDECK\*  
JOHN M. SCAGNELLI\*  
JOEL R. GLUCKSMAN\*  
JOSEPH A. FERRERO\*\*  
MATTHEW J. GIACOBBE\*  
JOSEPH M. DONEGAN\*\*  
FRED D. ZEMEL\*  
THEODORE A. SCHWARTZ  
THOMAS J. CAFFERTY  
MARTIN R. PACHMAN  
SHARON L. WEINER\*\*  
MARK K. FOLLENDER  
MITCHELL L. PASCUAL\*\*  
FRANK L. BRUNETTI\*\*

RICHARD M. SALSBERG (1945-2005)

**Of Counsel**  
NOMI IRENE LOWY  
MARC L. POTOLSKY  
MICHAEL R. WASSERMAN\*

**Counsel**

SANDRA T. AYRES  
MARK S. TABENKIN  
JOHN P. LIBRETTI III\*\*  
SHERI K. SIEGELBAUM  
ROBERT T. MCMAHON  
WILLIAM C. SULLIVAN JR.  
MITCHELL B. JACOBS  
WILLIAM A. BAKER  
SEAN D. DIAS\*  
MARK J. SEMERARO\*  
KATHLEEN J. DEVLIN\*  
MICHAEL A. CIFELLI  
FRANK P. KAPUSINSKI  
WILLIAM T. ROGERS III\*  
CHRISTINE M. VANEK\*  
PARTHENOPY A. BARDIS\*

**Associates**

JACQUELIN P. GIOIOSO  
NATALIE CIFELLI

ALLEN SAFRIN  
ANTHONY P. SEIJAS  
THOMAS A. SEGRETO  
BRUCE W. PADULA  
KARA A. KACZYNSKI  
RAMON E. RIVERA  
THOMAS H. PROL\*  
ANTHONY M. ORLANDO  
ADAM S. ABRAMSON  
NINA VIJ  
JOHN P. FAZZIO\*\*  
LAURA M. MILLER  
TRISTAN W. GILLESPIE\*

\* ADMITTED IN MASSACHUSETTS  
\* ADMITTED IN NEW YORK  
\* ADMITTED IN NEW YORK ONLY  
\* ADMITTED IN PENNSYLVANIA  
\* ADMITTED IN U.S. TAX COURT  
\* CERTIFIED CIVIL TRIAL ATTORNEY  
\* CERTIFIED CRIMINAL TRIAL ATTORNEY

PLEASE REPLY TO:  
**LYNDHURST**

WRITER DIRECT DIAL:  
**201-623-1203**

October 3, 2007

**BY TELECOPIER**

Lila Wynne, Esq.  
Marshall, Dennehey, Warner, Coleman & Goggin  
Woodland Corporate Park  
200 Lake Drive East, Suite 300  
Cherry Hill, New Jersey 08002

**Re: United States v. MA Hanna Plastic Group, Inc.  
Civil Action No. 06-409-GMS  
Our File No. 8689.4000**

Dear Ms. Wynne:

I have been advised by Richard Hahn of PolyOne yesterday that you and your firm will be substituting for our firm in this case.

I am enclosing two Substitution of Attorney forms, one for our firm and one for local counsel Weir Partners, which I ask that you sign and immediately return to me. I will have the substitutions countersigned and returned to you so that you can file them with the District Court.

The District Judge in this case, Judge Sleet, has scheduled a telephone conference call to discuss the discovery and other dates in this case for this Friday, October 5, at 9:30 a.m. You will need to participate in that conference.

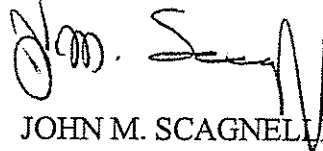
October 3, 2007

Page 2

We are available to discuss the case and to facilitate the transition to your firm.

Please give us a call.

Sincerely,

A handwritten signature in black ink, appearing to read "John M. Scagnelli". The signature is fluid and cursive, with a large initial "J" and "M".

JOHN M. SCAGNELLI  
For the Firm

JMS:pd  
Enclosures

cc: Richard Hahn, Esq. (By Telecopier)(w/encls.)  
Ernie Schaub (By Telecopier)(w/encls.)  
Cristopher Anderson (By Telecopier)(w/encls.)